



350.0035

Mr. William Grommet

April 21, 1983

Ken McManigal

Disabled Veterans' Exemption - Documented Vessel

With respect to the April 7, 1983, letter from the San Diego County Assessor to you regarding the documented vessel used as a residence and the availability of the disabled veterans' exemption, we note the following:

1. We have previously considered whether a boat used as a residence is eligible for the disabled veterans' exemption and concluded that it is (March 24, 1976, letter from McManigal to Jacobs, copy attached).
2. Article XIII, Section 4(a) of the Constitution provides that the Legislature may exempt the home of a disabled veteran, and Revenue and Taxation Code Section 205.5 provides that property owned by and constituting the principal place of residence of a disabled veteran is exempt from taxation. Neither provision requires that the home be real property.
3. Revenue and Taxation Code Section 261 pertains to the veterans' exemption and to the welfare exemption, not to the disabled veterans' exemption (or to the religious exemption). The veterans' exemption was added as Article XIII, Section 1-1/4 in 1911; Section 261 was added in 1949; the disabled veterans' exemption was added as Article XIII, Section 1-1/4a in 1960, but Section 261 was not amended to include the disabled veterans' exemption; and Section 261 was amended in 1961 but it still was not amended to include the disabled veterans' exemption. The 1974 Constitutional Amendment retained the distinction between the veterans' exemption (Article XIII, Section 3(o)-(r)) and the disabled veterans' exemption (Article XIII, Section 4(a)).

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Proof of recordation on the lien date can, of course, still be requested in order to confirm ownership of a residence for which the disabled veterans' exemption is sought.

We are returning the April 7 letter herewith.

JKM:fr

Attachments

cc: Mr. Gordon F. Adelman
Mr. Robert H. Gustafson
Mr. Verne Walton
Legal Section